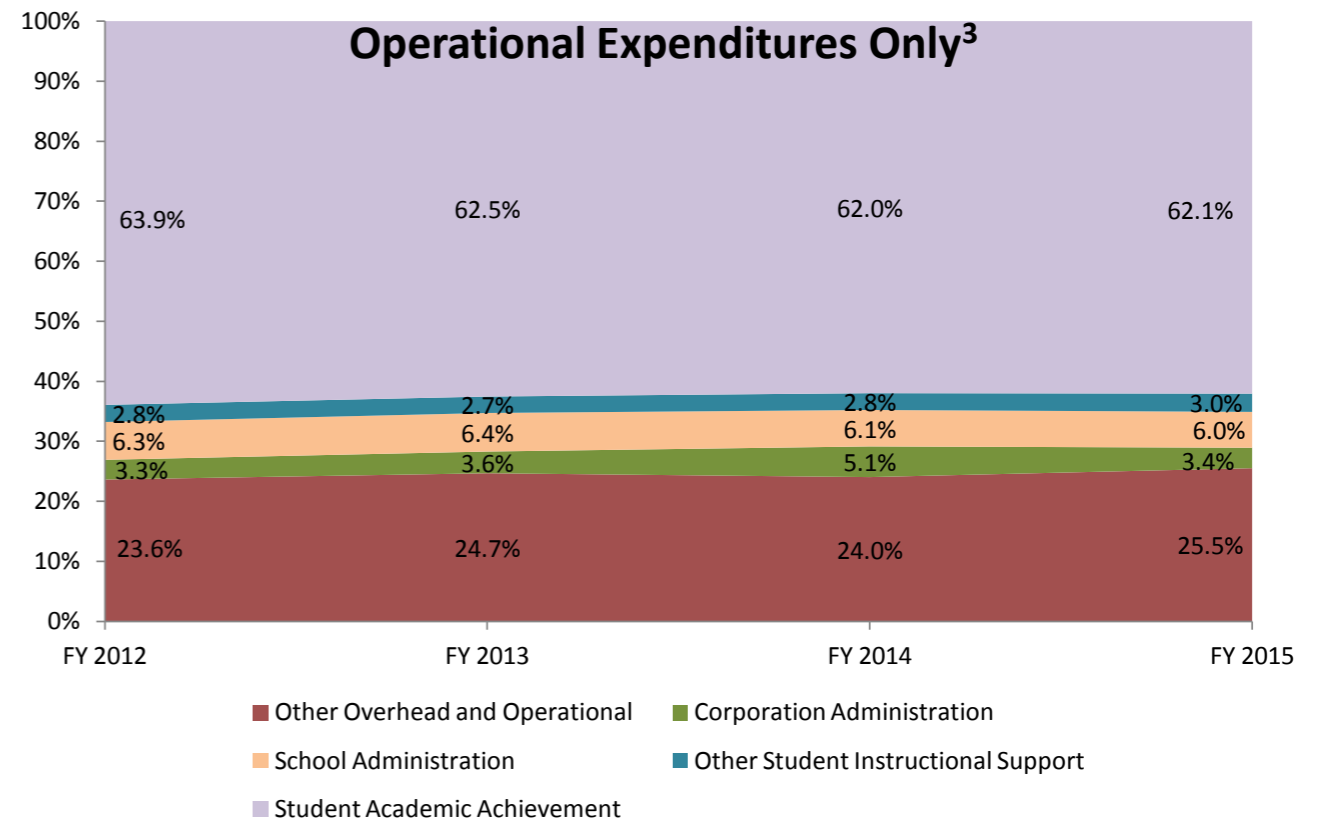
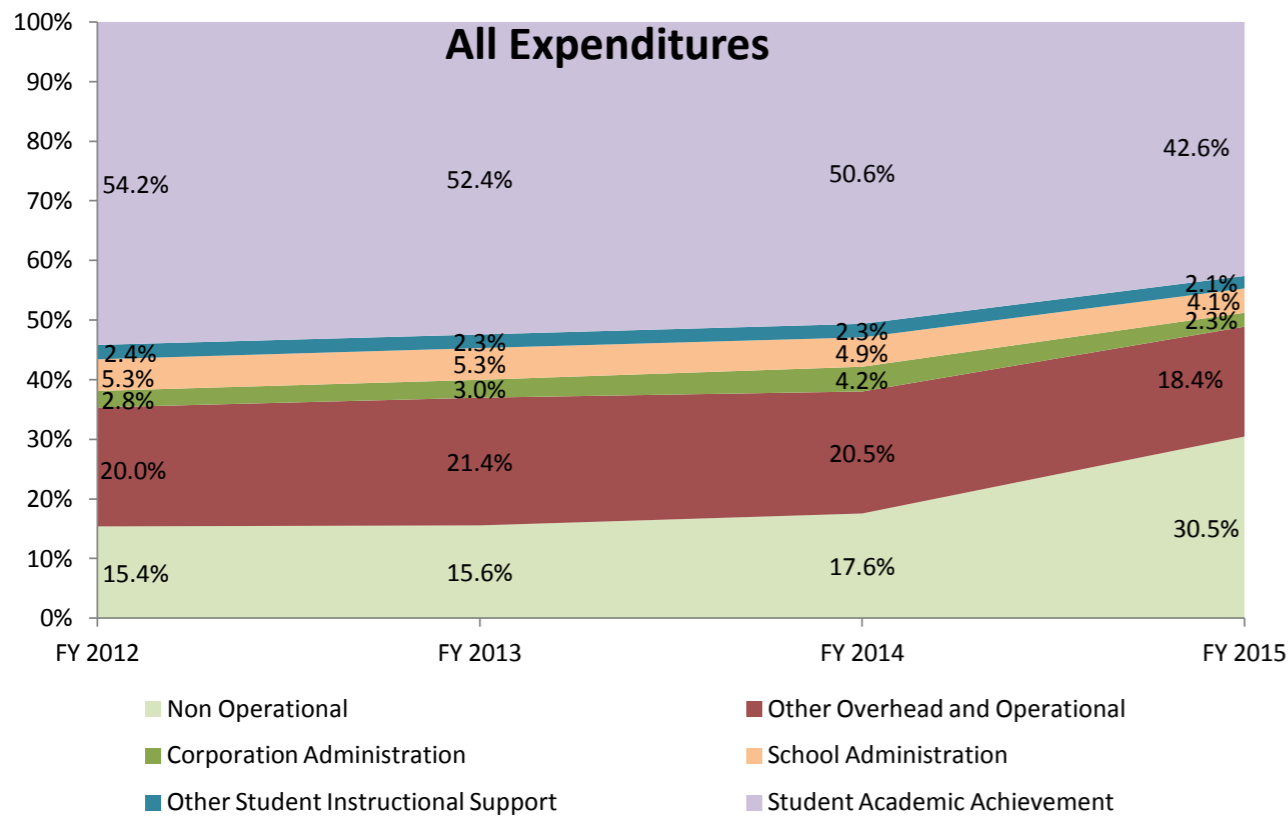


School Corporation Expenditures by Account
Biannual Financial Report Data
Brownstown Cnt Com Sch Corp (3695)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$8,433,893	56.2%	\$8,092,431	52.2%	\$8,447,878	54.2%	\$8,557,167	52.4%	\$8,324,889	50.6%	\$8,023,803	42.6%
Student Instructional Support	\$1,030,188	6.9%	\$1,054,468	6.8%	\$1,203,726	7.7%	\$1,240,424	7.6%	\$1,184,249	7.2%	\$1,162,590	6.2%
Total	\$9,464,081	63.0%	\$9,146,899	59.0%	\$9,651,604	61.9%	\$9,797,591	60.0%	\$9,509,138	57.8%	\$9,186,393	48.8%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,662,175	24.4%	\$3,748,060	24.2%	\$3,543,035	22.7%	\$3,986,237	24.4%	\$4,047,030	24.6%	\$3,909,508	20.8%
Non Operational	\$1,890,490	12.6%	\$2,609,534	16.8%	\$2,399,614	15.4%	\$2,538,734	15.6%	\$2,885,973	17.6%	\$5,736,497	30.5%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$5,552,664	37.0%	\$6,357,594	41.0%	\$5,942,649	38.1%	\$6,524,971	40.0%	\$6,933,003	42.2%	\$9,646,006	51.2%

Grand Total	\$15,016,745	\$15,504,493	\$15,594,253	\$16,322,562	\$16,442,141	\$18,832,398
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Brownstown Cnt Com Sch Corp (3695)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
Student Academic Achievement							
11050 Regular Programs Full Day Kindergarten	\$0	\$0	\$339,558	\$317,877	NA	NA	-6.4%
11100 Regular Programs Elementary	\$2,348,414	\$2,909,784	\$2,407,483	\$2,317,521	-1.3%	-20.4%	-3.7%
11200 Regular Programs Middle/Junior High	\$1,243,821	\$1,564,414	\$1,385,925	\$1,471,427	18.3%	-5.9%	6.2%
11300 Regular Programs High School	\$1,422,282	\$1,838,864	\$1,905,595	\$1,911,988	34.4%	4.0%	0.3%
11410 Regular Programs Vocational Education - Agriculture A	\$77,133	\$90,944	\$100,444	\$102,070	32.3%	12.2%	1.6%
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$121,376	\$72,963	\$37,436	\$49,212	-59.5%	-32.6%	31.5%
11480 Regular Programs Vocational Education - Industrial Education A	\$62,998	\$83,561	\$103,524	\$88,502	40.5%	5.9%	-14.5%
11520 Regular Programs Vocational Education - Area School Participation	\$33,488	\$15,726	\$61,307	\$51,514	53.8%	227.6%	-16.0%
11630 Regular Programs Alternative Education Programs - High School	\$0	\$0	\$15,911	\$26,562	NA	NA	66.9%
12110 Special Programs Gifted and Talented - Gifted And Talented	\$145,189	\$146,314	\$183,545	\$172,826	19.0%	18.1%	-5.8%
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$241,604	\$337,967	\$557,396	\$619,773	156.5%	83.4%	11.2%
12350 Special Programs Physical Impairment - Homebound	\$357	\$0	\$0	\$0	NA	NA	NA
12510 Special Programs Culturally Different - Communication Disorders	\$82,125	\$94,193	\$156,347	\$139,507	69.9%	48.1%	-10.8%
12520 Special Programs Culturally Different - Compensatory	\$19,217	\$0	\$0	\$0	NA	NA	NA
12610 Special Programs Learning Disability	\$55,623	\$73,550	\$82,276	\$84,442	51.8%	14.8%	2.6%
12710 Special Programs Equal Opportunity At Risk	\$943	\$0	\$0	\$0	NA	NA	NA
12810 Special Programs Special Education Preschool	\$53,601	\$28,213	\$75,236	\$75,117	40.1%	166.3%	-0.2%
12900 Special Programs Other Special Programs	\$0	\$1,109	\$0	\$0	NA	NA	NA
13100 Adult/Cont. Ed. Programs Instruction	\$22,814	\$27,227	\$0	\$0	NA	NA	NA
13200 Adult/Cont. Ed. Programs Advanced Adult Education	\$2,309	\$0	\$0	\$0	NA	NA	NA
14300 Summer School Programs High School	\$35,202	\$32,118	\$31,105	\$30,236	-14.1%	-5.9%	-2.8%
16100 Remediation Remediation Testing	\$61,599	\$71,581	\$76,162	\$75,338	22.3%	5.2%	-1.1%
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$199,428	\$211,539	\$340,007	\$228,770	14.7%	8.1%	-32.7%
17900 Pay. to Other Gov. Units in State Other	\$0	\$0	\$13,000	\$13,000	NA	NA	0.0%
22110 Instruction Imp. of Instruction - Service Area Direction	\$1,713	\$725	\$0	\$0	NA	NA	NA
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$94,689	\$110,487	\$79,867	\$16,863	-82.2%	-84.7%	-78.9%
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$0	\$0	\$31,138	\$5,678	NA	NA	-81.8%
22220 Instruction Library/Media Services - School Library	\$117,276	\$173,134	\$178,013	\$184,922	57.7%	6.8%	3.9%
22230 Instruction Library/Media Services - Audiovisual	\$2,065	\$2,471	\$1,632	\$1,526	-26.1%	-38.2%	-6.5%
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$3,492	\$39,057	\$26,973	\$10,970	214.2%	-71.9%	-59.3%
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$21,493	\$0	NA	NA	NA
22320 Instruction Instruc. Related Tech. - Student Learning Centers	\$0	\$0	\$0	\$248	NA	NA	NA
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$147,282	\$166,491	\$113,517	\$27,916	-81.0%	-83.2%	-75.4%
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$374,567	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total							
	\$6,970,606	\$8,092,431	\$8,324,889	\$8,023,803	15.1%	-0.8%	-3.6%
Student Instructional Support							
21120 Students Attend. & Social Work Serv. - Attendance Services	\$27,946	\$33,142	\$155	\$64	-99.8%	-99.8%	-58.8%
21130 Students Attend. & Social Work Serv. - Social Work Services	\$2,853	\$700	\$0	\$0	NA	NA	NA
21220 Students Guidance Services - Counseling Services	\$204,035	\$247,413	\$269,889	\$282,346	38.4%	14.1%	4.6%
21340 Students Health Services - Nurse Services	\$82,086	\$96,757	\$103,556	\$109,994	34.0%	13.7%	6.2%
24100 School Administration Office of The Principal	\$512,786	\$676,456	\$810,649	\$770,186	50.2%	13.9%	-5.0%
Student Instructional Support Total							
	\$829,705	\$1,054,468	\$1,184,249	\$1,162,590	40.1%	10.3%	-1.8%
Overhead and Operational							
23110 General Administration Board of Education - Service Area Direction	\$18,772	\$21,821	\$18,768	\$16,396	-12.7%	-24.9%	-12.6%
23120 General Administration Board of Education - Service Area Assistants	\$233,225	\$27,176	\$38,507	\$40,035	-82.8%	47.3%	4.0%
23150 General Administration Board of Education - Legal Services	(\$3,249)	\$79	\$0	\$0	NA	NA	NA
23190 General Administration Board of Education - Other Governing Body Services	\$8,788	\$11,571	\$17,190	\$11,679	32.9%	0.9%	-32.1%
23210 General Administration Executive Administration - Office of The Superintendent	\$131,907	\$163,467	\$380,991	\$158,930	20.5%	-2.8%	-58.3%
23220 General Administration Executive Administration - Community Relations	\$2,291	\$1,952	\$465	\$768	-66.5%	-60.7%	65.2%
23230 General Administration Executive Administration - Staff Relations and Negotiations	\$1,722	\$1,315	\$1,148	\$3,677	113.6%	179.5%	220.3%

School Corporation Expenditures by Account
Biannual Financial Report Data
Brownstown Cnt Com Sch Corp (3695)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
23290 General Administration	Executive Administration - Other Executive Admin. Services	\$2,927	\$25,662	\$29,165	\$0	NA	NA	NA
25110 Central Services	Fiscal Services - Office of The Business Manager	\$0	\$104,180	\$140,575	\$148,900	NA	42.9%	5.9%
25140 Central Services	Fiscal Services - Receiving and Disbursing Funds	\$0	\$21,685	\$1,873	\$179	NA	-99.2%	-90.4%
25150 Central Services	Fiscal Services - Payroll Services	\$0	\$44,207	\$49,106	\$49,696	NA	12.4%	1.2%
25191 Central Services	Fiscal Services - Other - Refund of Revenue	\$6,400	\$0	\$0	\$0	NA	NA	NA
25195 Central Services	Fiscal Services - Other - Bank Account Service Charge	\$5	\$20	\$27	\$33	560.0%	65.0%	20.7%
25750 Central Services	Personnel Services - Health Services	\$1,410	\$21,371	\$4,545	\$9,017	539.5%	-57.8%	98.4%
25870 Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$1,077	\$0	\$0	NA	NA	NA
26100 Oper. & Maint. of Plant Serv.	Service Area Direction	\$0	\$59,549	\$67,824	\$69,825	NA	17.3%	3.0%
26200 Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,150,191	\$1,161,934	\$1,110,362	\$1,106,897	-3.8%	-4.7%	-0.3%
26300 Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$5,664	\$19,022	\$4,227	\$11,738	107.2%	-38.3%	177.7%
26400 Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$137,779	\$217,769	\$232,806	\$238,276	72.9%	9.4%	2.3%
26495 Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,594	\$0	\$0	\$0	NA	NA	NA
26499 Category not Specified	Other - 2007 Account Code	\$2,425	\$0	\$0	\$0	NA	NA	NA
26500 Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$16,700	\$10,023	\$4,677	\$3,458	-79.3%	-65.5%	-26.1%
26600 Oper. & Maint. of Plant Serv.	Security Services	\$0	\$0	\$0	\$81,032	NA	NA	NA
26700 Oper. & Maint. of Plant Serv.	Insurance	\$83,139	\$63,725	\$77,750	\$87,990	5.8%	38.1%	13.2%
27010 Student Transportation	Service Area Direction	\$0	\$49,164	\$51,949	\$54,660	NA	11.2%	5.2%
27100 Student Transportation	Vehicle Operation	\$419,420	\$477,627	\$563,113	\$551,677	31.5%	15.5%	-2.0%
27200 Student Transportation	Monitoring Services	\$0	\$0	\$5,809	\$12,872	NA	NA	121.6%
27300 Student Transportation	Vehicle Servicing and Maintenance	\$183,652	\$238,439	\$302,794	\$258,577	40.8%	8.4%	-14.6%
27400 Student Transportation	Purchase of School Buses	\$286,889	\$217,500	\$156,136	\$170,108	-40.7%	-21.8%	8.9%
27500 Student Transportation	Insurance on Buses	\$24,311	\$18,510	\$35,562	\$27,303	12.3%	47.5%	-23.2%
27700 Student Transportation	Contracted Transportation Services	\$11,150	\$13,478	\$14,076	\$17,630	58.1%	30.8%	25.3%
31200 Food Services Operations	Food Preparation and Dispensing	\$184,595	\$299,287	\$547,892	\$394,811	113.9%	31.9%	-27.9%
31400 Food Services Operations	Food Purchases	\$311,506	\$444,397	\$176,108	\$369,752	18.7%	-16.8%	110.0%
31900 Food Services Operations	Other Food Services	\$18,751	\$12,054	\$13,588	\$13,593	-27.5%	12.8%	0.0%
Overhead and Operational Total		\$3,241,963	\$3,748,060	\$4,047,030	\$3,909,508	20.6%	4.3%	-3.4%
Non Operational								
33200 Category not Specified	Community Recreation	\$2,586	\$0	\$0	\$0	NA	NA	NA
33400 Category not Specified	Athletic Coaches	\$104,523	\$123,695	\$230,515	\$231,022	121.0%	86.8%	0.2%
41000 Category not Specified	Land Acquisition and Development	\$7,399	\$3,148	\$13,093	\$0	NA	NA	NA
43000 Category not Specified	Professional Services	\$29,548	\$85,343	\$412,516	\$137,474	365.3%	61.1%	-66.7%
45100 Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$80,694	\$272,386	\$174,138	\$3,393,696	4105.6%	1145.9%	1848.9%
45200 Building Acq., Const. and Impr.	Energy Savings Contracts	\$0	\$78,520	\$78,520	\$78,520	NA	0.0%	0.0%
45400 Building Acq., Const. and Impr.	Sports Facilities	\$0	\$0	\$0	\$8,425	NA	NA	NA
45500 Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$49,061	\$52,577	\$40,244	\$47,828	-2.5%	-9.0%	18.8%
46000 Category not Specified	Purchase of Moveable Equipment	\$4,440	\$0	\$0	\$0	NA	NA	NA
47000 Category not Specified	Purchase of Mobile or Fixed Equipment	\$99,916	\$493,272	\$453,714	\$497,942	398.4%	0.9%	9.7%
49000 Category not Specified	Other Facilities Acq. and Construction	\$12,750	\$31,736	\$70,246	\$19,639	54.0%	-38.1%	-72.0%
51100 Principal on Debt	Bonds	\$440,000	\$1,015,000	\$1,195,000	\$1,165,000	164.8%	14.8%	-2.5%
52100 Interest on Debt	Bonds	\$511,898	\$441,241	\$168,021	\$108,000	-78.9%	-75.5%	-35.7%
52200 Interest on Debt	Temporary Loans	\$15,500	\$8,115	\$1,841	\$0	NA	NA	NA
53100 Lease Rental	Buildings-Principal	\$502,500	\$0	\$30,435	\$16,000	-96.8%	NA	-47.4%
53150 Lease Rental	Buildings-Interest	\$0	\$0	\$16,565	\$32,000	NA	NA	93.2%
60700 Category not Specified	Scholarships	\$0	\$4,500	\$1,125	\$950	NA	-78.9%	-15.6%
Non Operational Total		\$1,860,815	\$2,609,534	\$2,885,973	\$5,736,497	208.3%	119.8%	98.8%
Prorated by Fund								
26491 NA	PERF - Academic Achievement	\$54,702	\$0	\$0	\$0	NA	NA	NA
26491 NA	PERF - Instructional Support	\$7,877	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Brownstown Cnt Com Sch Corp (3695)

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
26491	NA	PERF - Overhead and Operational	\$22,618	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Non Operational	\$1,020	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Academic Achievement	\$449,776	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Instructional Support	\$61,926	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Overhead and Operational	\$129,716	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Non Operational	\$7,996	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Academic Achievement	\$14,186	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Instructional Support	\$1,993	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Overhead and Operational	\$2,122	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Non Operational	\$239	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Academic Achievement	\$874,481	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Instructional Support	\$118,609	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational	\$255,067	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Non Operational	\$19,124	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Academic Achievement	\$7,338	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Instructional Support	\$1,064	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Overhead and Operational	\$1,127	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Non Operational	\$141	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Academic Achievement	\$62,804	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Instructional Support	\$9,012	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Overhead and Operational	\$9,561	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Non Operational	\$1,155	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$2,113,656	\$0	\$0	\$0	NA	NA	NA